

Assembly Bill No. 3204

CHAPTER 432

An act to amend Sections 41051, 41052, 41076, 41088, and 41101 of the Revenue and Taxation Code, relating to emergency telephone users surcharges.

[Approved by Governor September 11, 1996. Filed
with Secretary of State September 12, 1996.]

LEGISLATIVE COUNSEL'S DIGEST

AB 3204, Knox. Emergency Telephone Users Surcharge Law.

Under the existing Emergency Telephone Users Surcharge Act, the amounts of surcharges required to be collected are due quarterly and are to be remitted to the State Board of Equalization by the service supplier no later than the last day of the second month following a calendar quarter.

This bill would instead require those amounts to be collected monthly and remitted to the board no later than the last day of the second month following the month in which the surcharges were collected and would require the filing with the board of monthly returns, rather than quarterly returns. However, the collection for the 4th quarter of calendar year 1996 would have to be remitted by February 15, 1997.

The people of the State of California do enact as follows:

SECTION 1. Section 41051 of the Revenue and Taxation Code is amended to read:

41051. The surcharges imposed by this part and the amounts thereof required to be collected are due monthly, and the amount of surcharge collected in one calendar month by the service supplier shall be remitted to the board on or before the last day of the second month following the month in which the surcharges were collected. However, the fourth quarter collection for the 1996 calendar year shall be remitted no later than February 15, 1997.

SEC. 2. Section 41052 of the Revenue and Taxation Code is amended to read:

41052. On or before the last day of the second month following each month in which the surcharges were collected, a return for that month shall be filed with the board in such form as the board may prescribe.

The service supplier shall include a list of any service users who have refused to pay a cumulative total of three dollars (\$3) or more of the surcharge imposed by this part with each return filing.

SEC. 3. Section 41076 of the Revenue and Taxation Code is amended to read:

41076. Except in the case of fraud, intent to evade this part or authorized rules and regulations, or failure to make a return every notice of a deficiency determination shall be mailed within three years after the last day of the second calendar month following the month for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires the later. In the case of failure to make a return, every notice of determination shall be mailed within eight years after the last day of the second calendar month following the month for which the amount is proposed to be determined.

SEC. 4. Section 41088 of the Revenue and Taxation Code is amended to read:

41088. The board may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the board at or before the hearing. Unless the penalty imposed by Section 41074 or Section 41080 applies to the amount of the determination as originally made or as increased, the claim for increase shall be asserted within eight years after the last day of the second calendar month following the month for which the increase is asserted.

SEC. 5. Section 41101 of the Revenue and Taxation Code is amended to read:

41101. No refund shall be approved by the board after three years from the last day of the second month following the close of the month for which the overpayment was made, or, with respect to determinations made under Article 3 or 4 of Chapter 4 of this part, after six months from the date the determinations become final, or after six months from the date of overpayment, whichever period expires the later, unless a claim therefor is filed with the board within that period. No credit shall be approved by the board after the expiration of that period unless a claim for credit is filed with the board within that period.

